EXHIBIT 2

Expense Detail January 1, 2013 to Aril 30, 2013

<u>Date</u>	<u>Amount</u>	<u>Description</u>
4-Jan-13	\$2.04	Meal - Travel for KEIP Hearing - August 2, 2012 - John Dempsey.
14-Jan-13	\$25.00	Dinner - Late work - After 8:00 p.m - December 4, 2012 - Bryan Dluhy.
14-Jan-13	\$22.06	Taxi - Late Work - After 8:00 p.m December 4, 2012 - Bryan Dluhy.
14-Jan-13	\$16.55	Taxi - Late Work - After 8:00 p.m January 3, 2013 - Bryan Dluhy.
14-Jan-13	\$22.05	Taxi - Late Work - After 8:00 p.m December 9, 2012 - Bryan Dluhy.
18-Jan-13	\$23.65	Taxi - Late Work - After 8:00 p.m December 7, 2012 - Ann Corrin.
18-Jan-13	\$20.44	Dinner - Late Work - After 8:00 p.m December 7, 2012 - Ann Corrin.
18-Jan-13	\$461.00	Pacer Research Charges
18-Jan-13	\$80.00	Dinner - Late work - December 7, 2012 - After 8:00 p.m. John Dempsey, Bryan Dluhy, Sahil Mehta, Roshni Shah.
31-Jan-13	\$437.00	Legal Fees (detail attached).
4-Feb-13	\$21.18	Taxi - Late Work - After 8:00 p.m January 24, 2013 - Brian Dluhy.
4-Feb-13	\$26.06	Taxi - Late Work - After 8:00 p.m December 1, 2012 - Brian Dluhy.
4-Feb-13	\$21.65	Taxi - Late Work - After 8:00 p.m January 23, 2013 - Brian Dluhy.
8-Feb-13	\$587.84	Coach Airfare - Chicago to New York - December 19, 2012 - John Dempsey.
8-Feb-13	\$291.26	Travel - Lodging - for hearing on first interim fee application in New York - Decmeber 19, 2013 - John Dempsey.
8-Feb-13	\$20.00	Meal - Travel - December 19, 2012 - John Dempsey.
8-Feb-13	\$5.81	Meal - Travel - December 19, 2012 - John Dempsey.
8-Feb-13	\$10.76	Meal - Travel - December 20, 2012 - John Dempsey.
8-Feb-13	\$9.23	Meal - Travel - December 20, 2012 - John Dempsey.
8-Feb-13	\$2.67	Meal - Travel - December 20, 2012 - John Dempsey.
8-Feb-13	\$19.43	Travel - Mileage to O'Hare - December 20, 2012 - John Dempsey.
8-Feb-13	\$66.00	Travel - Parking O'Hare - December 20, 2012 - John Dempsey.
8-Feb-13	\$40.84	Travel - Taxi - Laguardia Airport to hotel - December 19, 2012 - John
	•	Dempsey.
8-Feb-13	\$43.65	Travel - Taxi to Court for hearing on interim fee application - December 20, 2012 - John Dempsey.
8-Feb-13	\$37.80	Travel - Taxi to Laguardia Airport - December 20, 2012 - John Dempsey.
8-Feb-13	\$1.80	Travel - Tolls - December 20, 2012 - John Dempsey.
8-Feb-13	\$7.95	Travel - Wireless internet - December 19, 2012 - John Dempsey.
8-Feb-13	\$7.95	Travel - Wireless internet - December 20, 2012 - John Dempsey.
28-Feb-13	\$735.30	Legal Fees (detail attached).
31-Mar-13	\$3,812.85	Legal Fees (detail attached).
1-Apr-13	\$14.87	Dinner - Late Work after 8:00 p.m March 14, 2013 - Bryan Dluhy.
1-Apr-13	\$21.65	Taxi - Late Work after 8:00 p.m March 14, 2013 - Brian Dluhy.
1-Apr-13	\$26.05	Taxi - Late Work after 8:00 p.m February 2, 2013 - Brian Dluhy.
1-Apr-13	\$21.45	Taxi - Late Work after 8:00 p.m February 6, 2013 - Brian Dluhy.
1-Apr-13	\$34.45	Taxi - Late Work after 8:00 p.m February 5, 2013 - Brian Dluhy.
1-Apr-13	\$22.05	Taxi - Late Work after 8:00 p.m February 26, 2013 - Brian Dluhy.
1-Apr-13	\$22.00	Taxi - Late Work after 8:00 p.m March 11, 2013 - Brian Dluhy.
5-Apr-13	\$38.00	Airline Fee.
5-Apr-13	\$11.00	Airline Fee.
5-Apr-13	\$11.00	Airline Fee.

<u>Date</u>	Amount	<u>Description</u>
5-Apr-13	\$75.00	Airline Fee.
5-Apr-13	\$264.72	Airline Fee.
5-Apr-13	\$204.08	Coach Airfare - Chicago to New York - January 15, 2013 - John
		Dempsey.
5-Apr-13	\$549.04	Coach Airfare - Chicago to New York - January 29, 2013 - John
		Dempsey.
5-Apr-13	\$10.76	Meal - Travel - January 15, 2013 - John Dempsey.
5-Apr-13	\$6.02	Meal - Travel - January 15, 2013 - John Dempsey.
5-Apr-13	\$20.00	Meal - Travel - December 19, 2012 - John Dempsey.
5-Apr-13	\$19.00	Parking - Holiday Work - December 31, 2012 - John Dempsey.
5-Apr-13	\$19.00	Parking - Holiday Work - December 24, 2013 - John Dempsey.
5-Apr-13	\$35.00	Travel - Taxi to O'Hare - January 15, 2013 - John Dempsey.
5-Apr-13	\$57.59	Travel - Taxi to Court - January 15, 2013 - John Dempsey.
5-Apr-13	\$69.29	Travel - Taxi to Laguardia Airport - January 15, 2013 - John Dempsey.
11-Apr-13	\$414.78	Coach Airfare - Chicago to New York - April 11, 2013 - For hearing on
		second interim fee application - John Dempsey.
11-Apr-13	\$11.00	Airline Fee.
11-Apr-13	\$178.90	Pacer Research Charges
11-Apr-13	\$8.30	Dinner - Late Work - March 5, 2013 - After 8:00 p.m. Sahil Mehta.
11-Apr-13	\$11.50	Dinner - Late Work - January 22, 2013 - After 8:00 p.m Sahil Mehta.
11-Apr-13	\$22.79	Dinner - Late Work - January 31, 2013 - After 8:00 p.m Sahil Mehta.
30-Apr-13	\$5,872.75	Legal Fees (detail attached).

Total: \$14,951.86

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February 20, 2013

No: 100087276

For professional services rendered with regard to:

[L120] Analys	is/Strategy		
Jan 2, 2013	Sheldon, Kathryn C. Review data for preparation of interim fee application (0.8); prepare same (0.9).	1.70	365.50
Jan 10, 2013	Sheldon, Kathryn C. E-mail correspondence with Devon Eggert regarding interim fee application (0.2).	0.20	43.00
Jan 16, 2013	Eggert, Devon J. Multiple e-mail correspondence with John Dempsey regarding questions concerning next interim fee application (0.1).	0.10	30.50
Jan 31, 2013	Fawkes, Thomas R. E-mail correspondence with John Dempsey regarding communications with Debtors' counsel concerning continued fee application hearing (0.1).	0.10	46.50
Total [L120] A	nalysis/Strategy	2.70	614.50



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February 20, 2013

FEE SUMMARY			
TIMEKEEPER	HOURS	RATE	FEES
Fawkes, Thomas R.	0.10	465.00	\$46.50
Eggert, Devon J.	0.10	305.00	\$30.50
Sheldon, Kathryn C.	1.90	215.00	\$408.50
TOTAL HOURS	2.1		
TOTAL FEES			\$485.50
TOTAL FEES AND DISBURSEMENTS			\$485.50

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March 19, 2013

No: 100089942

For professional services rendered with regard to:

[L110] Fact In	vestigation/Development		
Feb 4, 2013	Sheldon, Kathryn C. E-mail correspondence with Devon Eggert regarding notice of deadline to file interim fee application (0.2).	0.20	43.00
Feb 5, 2013	Sheldon, Kathryn C. Internal e-mail correspondence regarding interim fee application (0.1).	0.10	21.50
Total [L110] Fa	act Investigation/Development	0.30	64.50
Feb 7, 2013	Eggert, Devon J. Telephone conference with John Dempsey regarding next fee application filing and hearing, and status of objection to prior fee application (0.2).	0.20	61.00
Feb 12, 2013	Fawkes, Thomas R. E-mail correspondence to Devon Eggert regarding interim fee application filing deadline (0.1).	0.10	46.50
Feb 15, 2013	Sheldon, Kathryn C. Begin preparing interim fee application (1.2); email correspondence from Devon Eggert regarding same (0.1).	1.30	279.50
Feb 20, 2013	Sheldon, Kathryn C. Review and revise draft fee application (0.7).	0.70	150.50



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March 19, 2013

Feb 27, 2013	Sheldon, Kathryn C.	1.00	215.00
	Conference with Devon Eggert regarding		
	preparation of fee application (0.2); revise fee		
	application based upon same (0.8).		
Total [L120] A	nalysis/Strategy	3.30	752.50

FEE SUMMARY

TIMEKEEPER	HOURS	RATE	FEES
Fawkes, Thomas R.	0.10	465.00	\$46.50
Eggert, Devon J.	0.20	305.00	\$61.00
Sheldon, Kathryn C.	3.30	215.00	\$709.50
TOTAL HOURS	3.60		
TOTAL FEES			\$817.00

TOTAL FEES AND DISBURSEMENTS

\$817.00



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April 30, 2013

No: 100093396

For professional services rendered with regard to:

[L120] Analysi	is/Strategy		
Mar 4, 2013	Sheldon, Kathryn C. Revise second interim fee application (3.3); e-mail correspondence to Devon Eggert regarding same (0.1).	3.40	731.00
Mar 7, 2013	Eggert, Devon J. Review and revise draft fee application (0.8); telephone conference with John Dempsey regarding supplement to declaration in support of retention application (0.2).	1.00	305.00
Mar 8, 2013	Eggert, Devon J. Additional revisions to draft fee application (1.8); e-mail correspondence with Katie Sheldon regarding additional revisions (0.2); e-mail correspondence to John Dempsey regarding open items for same (0.1); telephone conference with John Dempsey and Lorenzo Marinuzzi (counsel for debtors) regarding fee application and status of fee objections carried over from prior fee application hearing (0.4); telephone conference with John Dempsey regarding same (0.1).	2.60	793.00
Mar 8, 2013	Sheldon, Kathryn C. Revise fee application (0.4); e-mail correspondence with Devon Eggert regarding same (0.2).	0.60	129.00
Mar 12, 2013	Sheldon, Kathryn C. E-mail correspondence with Devon Eggert regarding second interim fee application (0.2); review expense requests for same (0.6); telephone conference with Devon Eggert regarding same (0.1).	0.90	193.50

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April 30, 2013

Mar 13, 2013	Eggert, Devon J. Telephone conference with Katie Sheldon regarding open items for finalizing fee application (0.1); telephone conference with Sonya Park of Mercer regarding same (0.1); e-mail correspondence to John Dempsey regarding same (0.1); multiple e-mail correspondence with Katie Sheldon regarding same (0.4).	0.70	213.50
Mar 13, 2013	Sheldon, Kathryn C. Additional revisions to fee application (1.4); telephone conference with Devon Eggert regarding same (0.1); multiple e-mail correspondence with Devon Eggert regarding same (0.4).	1.90	408.50
Mar 14, 2013	Eggert, Devon J. Finalize fee application for filing (1.7); telephone conferences with Sonya Park of Mercer regarding same (0.2); multiple e-mail correspondence with John Dempsey regarding same (0.2); multiple e-mail correspondence with Katie Sheldon regarding same (0.3).	2.40	732.00
Mar 14, 2013	Sheldon, Kathryn C. Final revisions to second interim fee application and exhibits (1.8); e-mail correspondence with Devon Eggert regarding same (0.3); draft certification regarding same (0.3); draft certificate of service for same (0.2); file same (0.3); coordinate service of same (0.1).	3.00	645.00
Mar 25, 2013	Sheldon, Kathryn C. Prepare second interim fee application for submission to Court (0.3); e-mail correspondence to Devon Eggert regarding same (0.1).	0.40	86.00
Total [L120] Analysis/Strategy		16.90	4,236.50



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April 30, 2013

FEE SUMMARY

TIMEKEEPER	HOURS	RATE	FEES
Eggert, Devon J.	6.70	305.00	\$2,043.50
Sheldon, Kathryn C.	10.20	215.00	\$2,193.00
TOTAL HOURS	16.90		
TOTAL FEES			\$4,236.50

TOTAL FEES AND DISBURSEMENTS

\$4,236.50

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May 22, 2013

No: 100095486

For professional services rendered with regard to:

[L110] Fact Inv	vestigation/Development		
Apr 10, 2013	Hazdra, Jacqueline E. Review and compile information for April 11, 2013 fee application hearing for Thomas Fawkes (0.5).	0.50	107.50
Apr 10, 2013	Fawkes, Thomas R. Prepare for omnibus hearing on professional fee applications, including conferences with Devon Eggert regarding status of resolution with United States Trustee and voluntary fee reductions (0.6); revise language concerning Mercer settlement for submission to Court (0.2).	0.80	372.00
Apr 16, 2013	Sheldon, Kathryn C. Review draft order approving second interim fee applications (0.3); e-mail correspondence to Devon Eggert regarding same (0.2).	0.50	107.50
Total [L110] Fa	ct Investigation/Development	1.80	587.00
[L120] Analys	is/Strategy		
Apr 2, 2013	Fawkes, Thomas R. Telephone conference and e-mail correspondence with Devon Eggert regarding upcoming hearings on Residential Capital interim fee applications (0.3).	0.30	139.50

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May 22, 2013

0.70 213.50 Eggert, Devon J. Apr 5, 2013 Conference with Tom Fawkes regarding April 11 hearing on second interim fee applications (0.2); telephone conference with John Dempsey and Lorenzo Marinuzzi (counsel for debtors) regarding same and U.S. Trustee's objections to first and second interim fee applications (0.3); telephone conference with John Dempsey regarding same (0.2).61.00 0.20 Apr 8, 2013 Eggert, Devon J. Multiple e-mail correspondence with John Dempsey regarding April 11 hearing on interim fee applications (0.2). 549.00 1.80 Apr 9, 2013 Eggert, Devon J. Multiple e-mail correspondence with John Dempsey regarding April 11 fee application hearing (0.2); review fee applications and KEIP timeline in preparation for telephone conference with John Dempsey and Tom Fawkes regarding fee application hearing (0.3); attend telephone conference with John Dempsey and Tom Fawkes regarding same (0.4); review Morrison Forrester response to U.S. Trustee fee application objection for issues pertaining to Mercer fees and expenses (0.3); telephone conference with John Dempsey regarding same (0.1); multiple e-mail correspondence with Erica Richards (counsel for debtors) regarding same (0.2); telephone conference with Erica Richards regarding same (0.1); multiple e-mail correspondence with Tom Fawkes regarding same (0.2). 279.00 0.60 Apr 9, 2013 Fawkes, Thomas R. Telephone conference with Devon Eggert and John

Dempsey regarding upcoming hearing on interim fee applications and voluntary reduction of first interim fee request (0.4); e-mail correspondence

with Devon Eggert regarding same (0.2).

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May 22, 2013

Apr 10, 2013	Eggert, Devon J. Conference with Tom Fawkes regarding information for reduced fee request for first interim fee application (0.2); e-mail correspondence to John Dempsey regarding same (0.1); e-mail correspondence to Erica Richards (counsel for debtors) regarding same (0.1).	0.40	122.00
Apr 10, 2013	Fawkes, Thomas R. Travel from Chicago to New York for omnibus professional fee application hearing including delays in preparation of fee applications and filings (2.2). (Billed at half of travel time of 5.5 hours.)	2.20	1,023.00
Apr 11, 2013	Fawkes, Thomas R. Prepare for hearing on first and second interim fee applications of Mercer in Residential Capital chapter 11 cases (0.8); attend and participate in omnibus hearing (1.0); post-hearing conference with John Dempsey regarding same and filing of supplemental employment disclosure (0.2).	2.00	930.00
Apr 11, 2013	Fawkes, Thomas R. Travel from New York to Chicago following omnibus hearings including airport delays in preparation of fee applications and filings (2.3). (Billed at half of travel time of 5.5 hours.)	2.30	1,069.50
Apr 16, 2013	Eggert, Devon J. Telephone conference with John Dempsey regarding supplemental declaration in support of retention application (0.1); draft supplemental declaration (0.3); e-mail correspondence to Tom Fawkes regarding same (0.1).	0.50	152.50
Apr 16, 2013	Fawkes, Thomas R. Review supplemental declaration of John Dempsey in support of retention (0.1); e-mail correspondence with Devon Eggert regarding same (0.1).	0.20	93.00

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May 22, 2013

Apr 17, 2013	Fawkes, Thomas R. E-mail correspondence with Devon Eggert regarding fee reduction related to second interim fee application (0.1).	0.10	46.50
Apr 19, 2013	Eggert, Devon J. Multiple e-mail correspondence with John Dempsey regarding supplemental declaration (0.1).	0.10	30.50
Apr 20, 2013	Eggert, Devon J. Multiple e-mail correspondence with Jordan Wishnew (counsel for debtors) regarding Mercer supplemental declaration (0.1).	0.10	30.50
Apr 30, 2013	Sheldon, Kathryn C. E-mail correspondence from Erica Richards (counsel for debtors) regarding second interim fee applications and billing information (0.2).	0.20	43.00
Total [L120] Analysis/Strategy		11.70	4,782.50

FEE SUMMARY

TIMEKEEPER Fawkes, Thomas R. Eggert, Devon J. Sheldon, Kathryn C. Hazdra, Jacqueline E. TOTAL HOURS	HOURS 8.50 3.80 0.70 0.50 13.50	RATE 465.00 305.00 215.00 215.00	FEES \$3,952.50 \$1,159.00 \$150.50 \$107.50
TOTAL FEES			\$5,369.50

DISBURSEMENTS

DISBURSEMENT SUMMARY

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May 22, 2013

Travel – Lodging in New York for hearing on interim fee application – April 10, 2013 – Thomas R. Fawkes	\$294.40
Travel – Roundtrip Coach Airfare to New York for hearing on interim fee application – April 11, 2013 – Thomas R. Fawkes	\$565.80
Travel – Lunch in New York – April 11, 2013 – Thomas R. Fawkes	\$20.00
Travel – Taxi from LaGuardia to hotel – April 10, 2013 – Thomas R. Fawkes	\$48.50
Travel – Taxi from hotel to LaGuardia – April 11, 2013 – Thomas R. Fawkes	\$42.00
Travel – Parking O'Hare Airport – April 11, 2013 – Thomas R. Fawkes	\$47.00
Travel – Parking (311 South Wacker) – April 11, 2013 – Thomas R. Fawkes	\$22.50
TOTAL DISBURSEMENTS	\$1,040.20
TOTAL FEES AND DISBURSEMENTS	